

**ANNUAL REPORT
1981**



*American Council
of the
Blind*

**... promoting independence
and effective participation
in society**

President's Message

In July 1981, the American Council of the Blind celebrated its 20th anniversary. Perhaps in no single year of its history have so many significant changes occurred. Durward McDaniel, who served so many years as ACB's National Representative, retired and moved to sunny Austin, TX with Aileen. Oral Miller assumed this very important position as National Representative bringing with him the kind of credentials and enthusiasm that will predictably result in continued sound growth. Other professional personnel changes also occurred in the national office. These changes have brought a fresh new fervor and vitality to our Washington, DC headquarters.

ACB experienced very significant growth in membership. The positive growth pattern resulted in a greater impact on the blindness movement in the United States. Evidence of this growth was a 17% increase in the overall subscriptions to *The Braille Forum*, larger attendance at the national convention, and an appreciable increase in the membership of our affiliates.

The American Council of the Blind Enterprises and Services, Inc. continued its very successful involvement with our thrift store operation, and this success is very evident when the income statement of ACB is examined. Of ACB's total income in 1981, ACBES accounted for \$727,927. This is 95% of the total. The other sources of revenue were \$11,476 from membership dues, \$10,436 from legacies and bequests, and the balance came from miscellaneous contributions. Due to the success of the eleven ACB thrift stores, the Board committed itself to further expand this source of revenue.

The additional revenues have made it possible to continue many important programs. During the year we sponsored three leadership training seminars. These were held in Oakland, CA, Atlanta, GA and Honolulu, HI. At each of these, approximately one hundred blind and visually impaired people received instruction in developing individual personal skills as well as enhancing their effectiveness as group leaders. ACB also sponsored a special student workshop held in connection with the national convention in St. Louis. This program provided useful information to help prepare students for professional and technical education following graduation from high school. The participants attending these four seminars received substantial subsidies from ACB. Both programs were highly successful, and we anticipate more of the same in the future.

During the year ACB was able to continue its support, financial as well as advisory, to its affiliates. Officers, national office personnel, and board members were able to attend an increasing number of affiliate conventions and special meetings. Direct grants, totaling \$13,000, were awarded to state and special interest affiliates to assist in the development of local programs.

The "in-WATS" telephone service usage grew during 1981. This was a new venture in late 1980, and 1981 demonstrated the need for such a service. It allowed our members to keep in touch with the Washington office and provided newly blinded people the resource to avail themselves of needed information and services.

ACB continued its involvement and support (\$16,000) of other organizations, such as the Affiliated Leadership League of and for the Blind, the National Accreditation Council for Agencies Serving the Blind, Leadership Conference on Civil Rights, American Coalition of Citizens with Disabilities, President's Committee on Employment of the Handicapped, World Council for the Welfare of the Blind, as well as many others in the field of work of and for the blind and disabled. As part of its thrust in 1981, ACB organized the Braille Revival League in cooperation with the Braille Authority of North America in recognition of the strong need for the continued use of braille materials. ACB also assisted and supported the formation of the League of Disabled Voters.

Word was received shortly before the convention in St. Louis of the death of Floyd Qualls. Floyd was the third president of ACB and served with distinction from 1972-1978. The loss of this much loved and highly respected man will be felt by all the members of ACB who knew and worked with him. In recognition of his dedication to the blind, ACB's Board of Directors established the Floyd Qualls Memorial Scholarship. To his family and loved ones, we offer our deepest sympathy.

I would like to express my thanks to the other officers of ACB, the hard working and effective Board of Directors and staff, and the many other individuals who have so generously contributed their time and talents to ACB during this past year. It is indeed an honor to be the President of the American Council of the Blind, the fastest growing, most responsible and representative organization of blind and visually impaired persons in America.



Grant M. Mack

Report of the National Representative

The August 1981 retirement of Durward K. McDaniel, our dedicated and respected National Representative for the preceding 15 years, and my assumption of those duties signaled the beginning of a smooth transition in the operation of the national office in Washington, DC.

During August and September it was my pleasure to welcome to our staff J. Scott Marshall as Director of Governmental Affairs, Barbara L. Nelson as National Staff Attorney and Laura R. Oftedahl as Director of Public Affairs. The essential operational continuity and "office memory" was provided by Roberta A. Douglas, Office Manager, and our administrative assistants. Mary T. Ballard, editor of *The Braille Forum*, in our Rochester, NY office, also assisted greatly in the transition process.

In 1981 the traditional dedication of the American Council of the Blind (ACB) to the provision of meaningful services to the blind was underscored by the fact that 83% of our expenses went to important, tangible programs rendered to both blind members and nonmembers alike, with only 17% going to management and fund-raising activities. We devoted 30% of our expenditures to publications and public awareness, 12% to research and governmental affairs, 10% to program consultation, 22% to organizational development and 9% to liaison and cooperation with other organizations.

ACB continued to experience the steady growth that within the past few years has made it the largest national organization of the blind in the United States. We awarded charters of affiliation to three new state or regional affiliates and one new national special interest affiliate. As a result there are now 51 state or regional affiliated organizations and 15 national special interest affiliated organizations that are established along vocational/professional or other common interest lines. All national special interest affiliates sponsored annual conferences, seminars or workshops prior to the ACB annual national convention in St. Louis, MO, July 4-11. In excess of 1,000 members and guests attended the convention and conferences. During convention week more than 30 exhibitors displayed, demonstrated and otherwise publicized their products, research and services making this one of the largest collections of such exhibits in the United States.

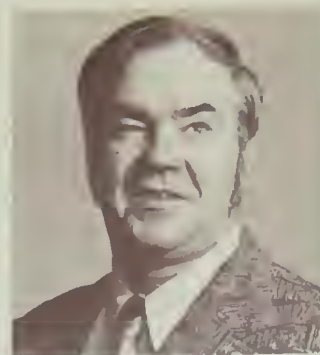
During 1981 ACB participated actively in celebration of the United Nations International Year of Disabled Persons, sending staff or other representatives to more than 40 special receptions, seminars, demonstrations or conventions sponsored by, among many others, the President's Committee on Employment of the Handicapped, the U.S. Department of Education and the U.S. Department of Health and Human Services. Officers and/or staff members made major presentations at more than half of the IYDP events.

In May, approximately 60 ACB members, whose travel expenses from throughout the United States were paid by ACB, attended our first national legislative seminar in Washington, DC. During the seminar they learned more about the issues that were then of greatest concern to the blind—such issues as the massive reduction of federal funding for human service programs and the proposed elimination of federal guidelines governing such programs. One day of the seminar was devoted to calling upon approximately 250 members of Congress to discuss our concerns on a first-hand basis.

Late in 1981 ACB established a "call-in" legislative update service, popularly referred to as "the Washington Connection". By calling ACB's toll-free number during nonbusiness hours the caller hears a brief report on the latest legislative or governmental actions of concern to the blind and visually impaired.

During mid-1981 ACB took a giant step in support of technological research by sponsoring an evaluation site for the Voice Output Reading System (commonly known as the "talking optacon") developed by Telesensory Systems Inc. (TSI) of Palo Alto, CA. The "talking optacon" is a sophisticated electronic device that enables a blind person to "read" printed material by passing a handheld camera over regular print converting it into intelligible synthetic speech. Our site in the national office was the most active of the six sites in the United States according to TSI. Several hundred blind people from throughout the United States and overseas were trained and evaluated on the use of the machine. The "talking optacon" was exhibited at approximately 10 technical expositions or conventions, including the U.S. Department of Health and Human Services. During October it was demonstrated on Capitol Hill to members of Congress at a reception sponsored by ACB and the House Subcommittee on Science, Research and Technology.

1981 was indeed a historic year for the American Council of the Blind and we anticipate that 1982 will be even more so. The national office staff will continue to be motivated by a sincere desire to improve the well-being of the members of the American Council as well as all other blind and visually impaired people.



Oral O. Miller

Financial Statements

Statement of Revenue and Expenses and Changes in Fund Balances

Year Ended December 31, 1981 and 1980

	1981	1980
Revenue:		
Income from operations of American Council of the Blind Enterprises and Services, Inc.	\$727,927	\$613,705
Contributions from individuals and organizations	8,004	4,671
Legacies and bequests	10,436	
Assessments and dues from local member units	11,476	10,377
Miscellaneous income	6,099	6,366
Total revenue	<u>763,942</u>	<u>635,119</u>
Expenses:		
Program services:		
Publications and public awareness	191,433	114,944
Research and government affairs	79,290	56,638
Program consultation	61,784	26,724
Organizational development	142,684	92,257
Liaison with other agencies and organizations	60,685	57,146
Total program services	<u>535,876</u>	<u>347,709</u>
Supporting services:		
Management and general	84,298	45,876
Fund raising	26,004	7,784
Total supporting services	<u>110,302</u>	<u>53,660</u>
Total expenses	<u>646,178</u>	<u>401,369</u>
Excess of revenue over expenses before other items	117,764	233,750
Other items:		
Payment to secure title to donated securities		(4,000)
Write-off of donated securities		(3,875)
Net decline in market value of donated securities	(800)	(1,225)
Excess of revenue over expenses	116,964	224,650
Total fund balances, beginning of year	594,977	370,327
Total fund balances, end of year	<u>\$711,941</u>	<u>\$594,977</u>

See accompanying notes to financial statements.

Balance Sheet

December 31, 1981 and 1980

ASSETS

Cash and temporary cash investments:
Cash, including savings of \$11,339 and \$3,251
U.S. Treasury Bills, at market value

Accounts receivable—miscellaneous
Prepaid expenses
Total current assets
Furniture, fixtures and equipment at cost less accumulated depreciation of \$9,529 and \$6,175
Donated securities at market value
Investment—other
Equity in American Council of the Blind Enterprises and Services, Inc.

LIABILITIES AND FUND BALANCES

Accounts payable—trade
Accrued expenses
Total liabilities
Fund balances:
General fund
Furniture, fixtures and equipment fund
Total fund balances, per accompanying statement

See accompanying notes to financial statements.

Statement of Functional Expenses

Year Ended December 31, 1981 with Comparative Totals for 1980

	Program Services						Supporting Services		
	Publications and Public Awareness	Research and Government Affairs	Program Consultation	Organizational Development	Liaison	Total	Management and General	Fund Raising	Total
Salaries and benefits	\$ 70,692	\$40,512	\$28,806	\$ 39,907	\$25,865	\$205,782	\$44,264	\$ 7,298	\$ 51,562
Printing and publications	73,472	1,378	354	9,603	698	85,505	1,022	55	1,077
Travel	4,866	17,571	5,397	53,631	9,022	90,487	24,775	1,564	26,339
Telephone and telegraph	4,053	3,598	1,960	16,346	2,265	28,222	2,160	2,180	4,340
Occupancy	4,719	6,038	2,753	4,871	3,659	22,040	2,358	917	3,275
Supplies and equipment	3,120	1,640	704	3,067	855	9,386	1,069	205	1,274
Membership and dues		125			1,766	1,891			
Legal and auditing			942	1,000		1,942	5,800	12,795	18,595
Postage and shipping	1,435	648	482	3,357	503	6,425	1,227	291	1,518
Depreciation	840	736	347	566	452	2,941	307	106	413
Contributions, awards and grants	7,638		16,000	5,140	15,000	43,778			
Miscellaneous	20,598	7,044	4,039	5,196	600	37,477	1,316	593	1,909
Total expenses	<u>\$191,433</u>	<u>\$79,290</u>	<u>\$61,784</u>	<u>\$142,684</u>	<u>\$60,685</u>	<u>\$535,876</u>	<u>\$84,298</u>	<u>\$26,004</u>	<u>\$110,302</u>

See accompanying notes to financial statements.

<u>1981</u>	<u>1980</u>
\$ 28,879	\$ 14,801
<u>28,879</u>	<u>14,912</u>
9,760	29,713
<u>14,314</u>	<u>9,512</u>
52,953	5,421
	<u>44,646</u>
56,571	27,882
6,325	7,125
7,271	7,271
<u>635,602</u>	<u>550,175</u>
<u>\$758,722</u>	<u>\$637,099</u>
\$ 29,598	\$ 23,748
<u>17,183</u>	<u>18,374</u>
46,781	42,122
655,370	567,095
<u>56,571</u>	<u>27,882</u>
<u>711,941</u>	<u>594,977</u>
<u>\$758,722</u>	<u>\$637,099</u>

Report of Independent Accountants

To the Board of Directors of the
American Council of the Blind

In our opinion, the accompanying balance sheet and the related statements of revenue and expenses and changes in fund balances, of functional expenses and of changes in financial position present fairly the financial position of the American Council of the Blind at December 31, 1981, and the results of its operations and the changes in its financial position for the year, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Our examination of these statements was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Price Waterhouse

Minneapolis, MN
April 8, 1982

Statement of Changes in Financial Position Year Ended December 31, 1981 and 1980

<u>Total Expenses</u>			<u>1981</u>	<u>1980</u>
<u>Year ended</u> <u>December 31,</u>		Cash was provided by:		
<u>1981</u>	<u>1980</u>	Excess of revenue over expenses	\$116,964	\$224,650
57,344	\$189,903	Add items not affecting cash in the period:		
86,582	67,740	Depreciation	3,354	2,014
16,826	61,287	Unrealized loss on donated securities	800	1,225
32,562	16,801	Write-off of donated securities		3,875
25,315	21,648	Increase in accounts payable—trade	5,850	11,255
10,660	7,945	Increase in accrued expenses		5,384
1,891	1,975	Deduct items not affecting cash in the period:		
20,537	12,324	Undistributed earnings of American Council of the Blind		
7,943	4,321	Enterprises and Services, Inc.	(85,427)	(249,205)
3,354	2,014	Increase in accounts receivable—miscellaneous	(248)	(4,074)
43,778	8,870	Increase in prepaid expenses	(8,893)	(634)
39,386	6,541	Decrease in accrued expenses	(1,191)	
<u>\$46,178</u>	<u>\$401,369</u>	Cash provided from (used for) operations for the period	31,209	(5,510)
		Cash provided by the sale of donated securities		7,000
		Cash was used for purchases of furniture, fixtures and equipment	(32,043)	(20,163)
		(Decrease) in cash and temporary cash investments	<u>\$ (834)</u>	<u>\$(18,673)</u>
		See accompanying notes to financial statements		

Notes to Financial Statements

NOTE 1—ORGANIZATION AND OPERATIONS:

The American Council of the Blind (ACB) is a non-profit organization incorporated in the District of Columbia for the purpose of improving the total community of blind people through a representative national organization composed primarily of blind people.

ACB's operations are financed primarily through its retail thrift stores which sell donated merchandise (see Note 4). Additional funds are provided by public support from contributions, solicitations, dues, legacies and bequests.

ACB is exempt from payment of federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounts of ACB are maintained on the accrual basis. Investments in associated organizations are accounted for under the equity method. To ensure observance of limitations and restrictions placed on the use of resources available to ACB, the accounts of ACB are maintained in accordance with the principles of fund accounting.

Furniture, fixtures and equipment are recorded at cost. Depreciation is provided under the straight-line method over the estimated useful lives of the respective assets.

Insurance premiums, rental payments, maintenance contract charges and other payments applicable to future period operations are deferred until such time as they are properly allocable to operations.

NOTE 3—RESTRICTED FUNDS:

The total support received in 1981 and 1980 was unrestricted except for \$376 and \$529, respectively, donated to ACB by individuals and organizations, which was restricted for the publication of the **Braille Forum** and production and distribution of Public Service Announcements. All restricted support received in both years has been included in income, as the total costs incurred exceeded the support that was restrictively contributed.

NOTE 4—ASSOCIATED ORGANIZATIONS:

American Council of the Blind Enterprises and Services, Inc. (ACBES) was incorporated on June 28, 1978. ACBES was organized to assist in the achievement and implementation of the purposes and activities of ACB by managing and operating thrift stores which sell merchandise donated by the public. ACBES's Board of Directors is elected by ACB's Board of Directors. Effective October 1, 1978 ACB entered into an agreement with Arliss Henderson Management Company, Inc. (AHMC) for thrift store management services. ACBES was appointed as the agent and representative of ACB in the ownership and operation of the thrift stores. AHMC, under the agreement, was engaged to provide overall management and supervision of ACBES's employees at certain thrift stores and services regarding the establishment of additional thrift stores. According to the agreement AHMC is also the owner of most lease rights and most personal property of the thrift stores. The agreement provides that AHMC is to be paid 15% of the gross proceeds of certain thrift stores plus certain out-of-pocket expenses as compensation for the contracted services. The agreement continues until September 30, 1983. AHMC has the option to continue the agreement for an additional five year period, subject to terms to be mutually agreed upon at the time the option is exercised.

The balance sheet of ACBES at December 31, 1981 and 1980 and its statement of income for the years then ended are presented as follows:

BALANCE SHEET

December 31,

	1981	1980
ASSETS		
Cash and temporary cash investments	\$466,463	\$334,369
Inventories	129,646	136,100
Other assets	45,231	50,769
Fixed assets, at cost net of accumulated depreciation and amortization	189,352	178,323
	<u>\$830,692</u>	<u>\$699,561</u>

LIABILITIES AND FUND BALANCE

Loans payable		\$ 2,543
Accounts payable	\$ 98,324	96,462
Accrued expenses	95,760	50,381
Long-term liabilities	1,006	
Total liabilities	195,090	149,386
Fund balance	635,602	550,175
	<u>\$830,692</u>	<u>\$699,561</u>

STATEMENT OF INCOME

Year ended
December 31,

	1981	1980
Sales	\$4,829,651	\$3,728,513
Expenses:		
Cost of sales	1,748,196	1,437,886
Selling and general, net of other income	2,353,528	1,676,922
	<u>4,101,724</u>	<u>3,114,808</u>
Net income	727,927	613,705
Fund balance, beginning of period	550,175	300,970
Distributions to American Council of the Blind	(642,500)	(364,500)
Fund balance, end of period	<u>\$ 635,602</u>	<u>\$ 550,175</u>

Inventories are valued at the estimated costs of soliciting, transporting and sorting the donated merchandise.

Fixed assets are primarily composed of trucks, some of which at December 31, 1980 were subject to liens in connection with loans. At December 31, 1981, there were no liens against trucks.

At December 31, 1981 ACBES was committed under non-cancelable leases for the administrative office and certain thrift stores owned and operated by ACBES expiring on various dates through 1986. Some leases require payment of property taxes and insurance; minimum rentals under such leases are as follows:

Years ending December 31,	Amount
1982	\$ 86,000
1983	61,000
1984	30,000
1985	30,000
1986	23,000
	<u>\$230,000</u>

NOTE 5—FUNCTIONAL ALLOCATION OF EXPENSES:

The expenses of providing the various programs and other activities have been summarized on a functional basis in the statement of revenue and expenses and changes in fund balances. Accordingly, certain expenses have been allocated among the programs and supporting services benefited.

NOTE 6—PENSION PLANS:

Effective March 1, 1980 ACB commenced participation in a contributory tax sheltered annuity plan with The Equitable Life Assurance Society of the United States. The plan covers all full-time employees after one year of service. During 1980 and part of 1981, ACB also participated in a contributory retirement plan with Shenandoah Life Insurance Company covering ACB's immediate past national representative (who did not participate in the Equitable plan). Participants in both plans will receive, upon retirement or termination, an annuity or the value of their account.

Pension costs accrued are funded on a current basis. Pension expense under the plans was \$6,012 and \$7,034 in 1981 and 1980, respectively.

NOTE 7—COMMITMENTS:

At December 31, 1981 ACB was committed under a non-cancelable lease for their administrative office. Minimum rentals under the lease are as follows:

Years ending December 31,	Amount
1982	\$ 25,000
1983	25,000
1984	25,000
1985	14,000
	<u>\$ 89,000</u>

During 1980, ACB signed an agreement which guarantees a \$160,000 bank line of credit and a \$40,000 three year term loan on behalf of ACBES. As of December 31, 1981 and December 31, 1980, ACBES had not drawn on either the line of credit or the loan.

Directory

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Knoxville, TN

James R. Olsen, C.P.A.

Executive Director

John H. Boser

Controller

Contributions, Gifts and Bequests

You may wish to remember a relative or friend by sharing in the continuing work of the American Council of the Blind. The national office has available special printed cards to acknowledge contributions made in memory of loved ones.

Anyone wishing to remember the American Council of the Blind in his or her Last Will and Testament may do so by including in the Will a special paragraph for that purpose. If your wishes are complex, you or your attorney may wish to contact the ACB National Office.

Floyd Qualls Memorial Scholarship Endowment

The Floyd Qualls Memorial Scholarship Endowment Fund offers an opportunity to those interested in supporting the higher education of blind and visually impaired students. Contributions of cash, securities or property should be addressed to James R. Olsen, ACB Treasurer.

For additional information about scholarships, contact the American Council of the Blind National Office.

AFFILIATED ORGANIZATIONS

State/Regional

Alabama Council of the Blind
Arizona Council of the Blind
Arkansas Council of the Blind
ACB of California
ACB of Colorado
Connecticut Council of the Blind
DC Association of Workers for the Blind
Delaware Council of the Blind and Visually Impaired
Florida Council of the Blind
Georgia Federation of the Blind
Aloha Council of the Blind and Visually Impaired
Idaho Council of the Blind
Illinois Federation of the Blind
ACB of Indiana
Iowa Council of the Blind
Kansas Association for the Blind and Visually Impaired
Kentucky Council of the Blind
Blue Grass Council of the Blind
Louisiana Council of the Blind
Maine Fraternal Association of the Blind
ACB of Maryland
Bay State Council of the Blind
Michigan Association of the Blind
Gopher State Blind Associates
Mississippi Council of the Blind
Missouri Federation of the Blind
ACB of Nebraska
Nevada Council of the Blind
ACB of New Jersey
New Jersey Council of the Blind
Eddy Council for the Visually Handicapped, Inc.
Las Luminarias of the New Mexico Council of the Blind, Inc.
ACB of New York State
North Carolina Council of the Blind
North Dakota Association of the Blind
ACB of Ohio
Oklahoma Council of the Blind
Oregon Council of the Blind
Pennsylvania Council of the Blind
Concilio de Ciegos de Puerto Rico
Rhode Island Council of the Blind and Visually Impaired
ACB of South Carolina

South Dakota Association of the Blind
Tennessee Council of the Blind
ACB of Texas
Utah Council of the Blind
Vermont Council of the Blind
Old Dominion Council of the Blind
Washington Council of the Blind
Mountain State Council of the Blind
Badger Association of the Blind

National/Special Interest

American Blind Lawyers Association
ACB Federal Employees
ACB Parents
ACB Service Net
Council of Citizens with Low Vision
Council of Rehabilitation Specialists
Guide Dog Users, Inc.
Independent Visually Impaired Enterprisers
National Alliance of Blind Students
National Association of Blind Teachers
Randolph-Sheppard Vendors of America
Visually Impaired Data Processors International
Visually Impaired Secretarial Transcribers Association
Visually Impaired Veterans of America
World Council of Blind Lions

The American Council of the Blind is Officially Associated with:

Affiliated Leadership League of and for the Blind of America
American Coalition of Citizens with Disabilities
Braille Authority of North America
Leadership Conference on Civil Rights
National Accreditation Council for Agencies Serving the Blind and Visually Handicapped
National Voluntary Organizations for Independent Living for the Aging
President's Committee on Employment of the Handicapped
Save Our Security Coalition
Washington Health Security Action Coalition
World Council for the Welfare of the Blind



AMERICAN COUNCIL OF THE BLIND

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